



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Poweleit
DOCKET NO.: 12-01412.001-R-1
PARCEL NO.: 03-08-451-015

The parties of record before the Property Tax Appeal Board are David Poweleit, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kane County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$20,926
IMPR.: \$40,376
TOTAL: \$61,302

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame construction with 1,881 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning and a two-car integral garage with 420 square feet of building area. The property has an 8,276 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-01936.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$68,000 based on the evidence submitted by the parties.

In the instant the appellant submitted information on three comparable sales to demonstrate the subject property was overvalued. The appellant requested the subject's assessment be reduced to \$58,910

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,822. The subject's assessment reflects a market value of \$203,486 or \$108.18 per square foot of living area, land included, when using the statutory level of assessments.

In support of its contention of the correct assessment the board of review submitted information on four comparables sales that had been identified by the township assessor.

At the request of the Property Tax Appeal Board, the Kane County assessment officials provided information disclosing that 2011 and 2012 were within the same general assessment period. The assessment officials also indicated that for the 2012 tax year Dundee Township had an equalization factor of .9015.

The appellant submitted rebuttal evidence commenting on the board of review's evidence and provided data from the Illinois Association of Realtors of sales by counties from 2009 through 2011.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds the decision issued by the Board for the 2011 tax year should be carried forward to the 2012 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated,

such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that it issued a decision reducing the subject's assessment for the 2011 tax year to \$68,000. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. The evidence in the record also indicates Dundee Township had an equalization factor in 2012 of .9015. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the 2011 tax year establishing a different fair cash value from which the Board's decision for the 2011 tax year was based. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision issued for the 2011 tax year adjusted by the application of the 2012 equalization factor for Dundee Township of .9015.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 21, 2014

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.